

CHAPTER 178**GOLD STAR MOTOR VEHICLE REGISTRATION PLATES***S.F. 586*

AN ACT creating a special gold star motor vehicle registration plate and providing fees and an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 35A.11, Code 2007, is amended to read as follows:

35A.11 VETERANS LICENSE FEE FUND.

A veterans license fee fund is created in the state treasury under the control of the commission. ~~The fund shall include the fees credited by the treasurer of state from the sale of special veteran license plates pursuant to section 321.34, subsection 13, paragraph "d".~~ Notwithstanding section 12C.7, interest or earnings on moneys in the veterans license fee fund shall be credited to the veterans license fee fund. Moneys in the fund are appropriated to the commission to be used to fulfill the responsibilities of the commission. The fund shall include the fees credited by the treasurer of state from the sale of the following special motor vehicle registration plates:

1. Veteran special plates issued pursuant to section 321.34, subsection 13, paragraph "d".
2. Gold star special plates issued pursuant to section 321.34, subsection 24.

Sec. 2. Section 321.34, Code 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 24. GOLD STAR PLATES. An owner referred to in subsection 12 who is the surviving spouse, parent, child, or sibling of a deceased member of the United States armed forces who died while serving on active duty during a time of military conflict may order special registration plates bearing a gold star emblem upon written application to the department accompanied by satisfactory supporting documentation as determined by the department. The gold star emblem shall be designed by the department in cooperation with the commission of veterans affairs. The special plate fees collected by the director under subsection 12, paragraph "a", from the issuance and annual validation of letter-number designated and personalized gold star plates shall be paid monthly to the treasurer of state and credited to the road use tax fund. Notwithstanding section 423.43, and prior to the crediting of revenues to the road use tax fund under section 423.43, subsection 1, paragraph "b", the treasurer of state shall transfer monthly from those revenues to the veterans license fee fund created in section 35A.11 the amount of the special fees collected in the previous month for gold star plates.

Sec. 3. EFFECTIVE DATE. This Act takes effect January 1, 2008.

Approved May 24, 2007

CHAPTER 179**SALES AND USE TAXES — MISCELLANEOUS CHANGES***S.F. 592*

AN ACT relating to the streamlined sales and use tax agreement and administration of the tax and related laws by the department of revenue, including administration of sales and use taxes, and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.1, subsection 52, Code 2007, is amended to read as follows:

52. “State” means any state of the United States, ~~and the District of Columbia, and Puerto Rico.~~

Sec. 2. Section 423.16, subsection 3, Code 2007, is amended by striking the subsection.

Sec. 3. Section 423.33, subsection 1, Code 2007, is amended to read as follows:

1. **LIABILITY OF PURCHASER FOR SALES TAX.** If a purchaser fails to pay sales tax to the retailer required to collect the tax, then in addition to all of the rights, obligations, and remedies provided, the tax is payable by the purchaser directly to the department, and sections 423.31, 423.32, 423.37, 423.38, 423.39, 423.40, 423.41, and 423.42 apply to the purchaser. For failure to pay, the retailer and purchaser are liable, unless the circumstances described in section 421.60, subsection 2, paragraph “m”, section 423.34A, or section 423.45, subsection 4, paragraph “b” or “e”, or subsection 5, paragraph “c” or “e”, are applicable.

Sec. 4. **NEW SECTION. 423.34A EXCLUSION FROM LIABILITY FOR PURCHASERS.**

A purchaser is relieved of liability for payment of state sales or use tax, for payment of any local option sales tax, for payment of interest, or for payment of any penalty for nonpayment of tax which nonpayment is not fraudulent, willful, or intentional, under the following circumstances:

1. The purchaser, the purchaser’s seller or certified service provider, or the purchaser holding a direct pay permit relied on erroneous data contained in this state’s taxability matrix completed pursuant to the agreement.

2. The purchaser, the purchaser’s seller or certified service provider, or the purchaser holding a direct pay permit relied on erroneous data provided by the state with regard to tax rates, boundaries, or taxing jurisdiction assignments.

3. The purchaser used a database described in section 423.52, subsection 1, or section 423.55 and relied on erroneous data about tax rates, boundaries, or taxing jurisdiction assignments contained in that database.

Sec. 5. Section 423.57, Code 2007, is amended to read as follows:

423.57 STATUTES APPLICABLE.

The director shall administer this subchapter as it relates to the taxes imposed in this chapter in the same manner and subject to all the provisions of, and all of the powers, duties, authority, and restrictions contained in sections 423.14, 423.15, 423.16, 423.17, ~~423.18~~, 423.19, 423.20, 423.21, 423.22, 423.23, 423.24, 423.25, 423.28, 423.29, 423.31, 423.32, 423.33, 423.34, 423.35, 423.37, 423.38, 423.39, 423.40, 423.41, and 423.42, section 423.43, subsection 3, and sections 423.45, 423.46, and 423.47.

Sec. 6. Section 423.57, Code 2007, as amended by this Act, is amended to read as follows:

423.57 STATUTES APPLICABLE.

The director shall administer this subchapter as it relates to the taxes imposed in this chapter in the same manner and subject to all the provisions of, and all of the powers, duties, authority, and restrictions contained in sections 423.14, 423.15, 423.16, 423.17, 423.19, 423.20, 423.21,